

## State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

Cynthia Underwood Assistant Commissioner Lewis A. Easterly Secretary

September 19, 2008

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in **Talladega County**, Alabama

Effective October 1, 2008, pursuant to Section 11-3-11.3, Code of Alabama 1975, and a Resolution adopted and approved by the Talladega County Commission on July 28, 2008, the Alabama Department of Revenue will begin collecting the Talladega County lodgings tax levied by Legislative Act 2008-494. Your first Talladega County lodgings tax return filed with the Alabama Department of Revenue will be for the month of October 2008, which is due on or before November 20, 2008. The tax rate is as follows:

Lodgings Tax Rate.	2%
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The Law requires that Talladega County lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Talladega County lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file this tax online through the Internet at <a href="www.revenue.alabama.gov/salestax/efiling.html">www.revenue.alabama.gov/salestax/efiling.html</a> or by telephone by calling toll free 1-800-828-1727. Telephone-filers should use Locality Code 7561.

Please direct all questions regarding the Talladega County lodgings tax to this office:

Alabama Department of Revenue Sales, Use & Business Tax Division Post Office Box 327710 Montgomery, Alabama 36132-7710 334-242-1490 or 866-576-6531